

1 THOMAS F. PITARO, ESQ.

2 Nevada Bar No. 1332

2 **PITARO & FUMO, CHTD.**

3 601 Las Vegas Blvd. South

3 Las Vegas, Nevada 89101

4 Phone: (702) 474-7554 Fax: (702) 474-4210

4 Email: kristine.fumolaw@gmail.com

5 Attorney for Defendant

5 **FREDERICK LEAVITT**

6  
7 UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

7 \* \* \*

8 **UNITED STATES OF AMERICA,** )

9 )

10 Plaintiff, )

10 )

11 v. )

11 ) CASE NO.: 2:17-CR-00391-APG-VCF

12 **FREDERICK LEAVITT,** )

12 )

13 ) **MEMORANDUM- LETTERS OF**  
13 ) **RECOMMENDATION IN**  
14 ) **IN SUPPORT OF SENTENCING**

14 Defendant. )

15 )

16 COMES NOW the defendant, **FREDERICK LEAVITT**, by and through his counsel,

17 **THOMAS F. PITARO.**, and hereby submits this Memorandum- Letters of Recommendation in

18 Support of Sentencing.

20 The Memorandum is based on the Points and Authorities attached hereto and all the  
21 papers and files herein.

22 DATED this 21<sup>st</sup> day of March 2021.

23 /S/ Thomas F. Pitaro, Esq.  
24

25 **THOMAS F. PITARO, ESQ.**

26 **PITARO & FUMO CHTD.**

26 Nevada Bar No. 1332

27 Attorney for Defendant

27 **FREDERICK LEAVITT**

## **MEMORANDUM OF POINTS AND AUTHORITIES**

## I. SUPPORT LETTERS

1. Frederick Leavitt;
  2. Brett Whittacre;
  3. Anthony & Tami DeSimone;
  4. William Bevilacqua- Contri Construction Company;
  5. Daniel Theisen;
  6. Frederick Leavitt- Sexual Abuse Survivor Proof of Claim;
  7. Valerie Davies;
  8. Duane B. Ford;
  9. April Dyer;
  10. Casey Craig;
  11. John R. Dyer;

**Attached as Exhibit A**

**DATED** this 21<sup>st</sup> day of March 2022.

/S/ Thomas F. Pitaro, Esq.  
**THOMAS F. PITARO, ESQ.**  
**PITARO & FUMO CHTD.**  
Nevada Bar No. 1332  
Attorney for Defendant  
**FREDERICK LEAVITT**

1  
2                   **CERTIFICATE OF SERVICE**  
3  
4

5                   I certify that I am an employee of Pitaro & Fumo, Chtd. A copy of the foregoing -  
6                   **Memorandum- Letters of Recommendation in Support of Sentencing** was served upon  
7                   counsel of record, via Electronic Case Filing (ECF).

8                   Patrick Burns , AUSA  
9  
10

11                   Paul Padda, Esq.  
12  
13

14                   DATED this 21st day of March 2022.  
15  
16

17                   /s/ Kristine Tacata  
18                   *An Employee of Pitaro & Fumo, Chtd.*  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

## **EXHIBIT A**

18

19

20

21

22

23

24

25

26

27

28

**Fredrick Joseph Leavitt  
1010 Ridgegate Street  
Henderson, NV 89002**

---

March 20, 2022

The Honorable Andrew P. Gordon  
United States District Judge  
Lloyd D. George Courthouse  
333 S Las Vegas Blvd.  
Las Vegas, NV 89101

**Re: United States vs. Leavitt**

Dear Judge Gordon:

I am deeply ashamed and remorseful for my actions. My ill-conceived choices have led me to discredit and undermine the integrity of the Department of Interior, Bureau of Reclamation, to which I have dedicated most of my professional life. Even as I took on a second career after receiving my degree as a Certified Public Accountant, providing services to private clients, I stayed in my position at the department because working there gave me such joy. I could have earned more just focusing on my private practice, but I genuinely enjoyed working for the Bureau. It grieves me that I have dishonored the department and sorely disappointed the people I worked with, whom I counted as friends. I am extremely sorry.

I have also greatly embarrassed and pained my friends and family and set a horrible example for my children Kelsie, Courtnie, and Connor. While there is no way for me to undo the damage I have caused, I hope to rebuild my bridges of relationships by doing the correct thing going forward, one day at a time. To that end, I am trying to set the right example by readily accepting responsibility and demonstrating what one should do when one makes a bad mistake. I am holding myself accountable.

I thank your Honor for this opportunity to share my story. The incidents of my crimes are only but a small portion of my life. I hope that your Honor might consider the entirety of my experiences when determining the appropriate sentence and that you might temper judgment with mercy in arriving at your decision.

**Background:**

I was born in California on May 8, 1971, to Barbara Dryer at the time (now Barbara Purdy after marring Bill Purdy) and Joseph Fredrick Zaffarese. They named me the

opposite of my father's first and middle name as had been done with him. So, my name was the same as my grandfather's at birth. My parents moved to Nevada and divorced when I was very young, one or two years old. I have a sister Mildred (Millie), two years older than me, and a half-sister Valerie on my father's side.

I grew up in a highly dysfunctional environment, handed off between my parents. Both my parents remarried, and neither of their spouses was happy to have me around. I received abuse from both sides of the family, both physically and emotionally, especially from my natural father. He beat me severely and once even put my head through the ceiling. The only one who didn't hit me was my mother, and neither of my parents did anything to protect me from their new spouses. They all did the same to my sister Millie, or perhaps even worse. I'm not sure since I have little memory of her and no relationship with her. She began doing drugs around the age of ten and became a ward of the state. I did not see much of her growing up.

I was regularly called a good-for-nothing loser and told I would never amount to anything, including from my natural grandfather Cecile Dryer, among many other horrible things. I would also get beaten with whatever was around at the time, often for no apparent reason. I had venom spewed at me on both sides, which eventually culminated in my stepfather running me over with his car while I was riding my bicycle to school in tenth grade. He hit me, my bike got destroyed, and he simply drove away. I, thankfully, did not get seriously injured and walked the rest of the way. I told a guidance counselor who initiated the process of removing me from my home and called the police to Chaparral High School to pick me up. I was placed into protective custody and began the process of the termination of parental rights.

I am forever grateful that my friend Bryon's Leavitt family took me in as foster parents and later adopted me. They had six biological children of their own. I felt overwhelmed with emotion as they showed me love and care. They never even asked the state for money to raise me. I initially had no idea how to function in a loving environment such as that, and it took me a while to adjust. I remember not knowing how to act when the Leavitts handed out Christmas gifts. I would never have been able to have a normal and stable life if it were not for my parents, Clayton and Nyla Leavitt.

I was born Roman Catholic but had little background in the church. I rarely remember my biological parents taking me. I began walking to church on my own in search of sanctuary when I was about twelve years old; it was a source of hope to grasp onto. The church had a Boy Scouts of America program that enabled me to spend time in a safe environment and go on trips, helping me escape my circumstances. I had a paper route, washed cars, mowed lawns, and did whatever odd jobs I could find to earn money for overnight trips.

Sadly, adult members of the Boy Scouts sexually abused other members of our troop and me. Looking back, I understand that they sought out and selected the most vulnerable of us. I was sexually immature and didn't even realize it until I quit going at fifteen. I felt horrified and disgusted once I understood. The troop leaders threatened us to keep our silence, convincing us that no one would believe children over an adult. Besides, I felt horribly ashamed and wanted to put the wretched episode behind me.

I repressed the experience until a few years ago. I took a stand and very uncomfortably relived the experience by recounting my story when the Boy Scout pedophilia scandal broke a few years ago. I could not stay silent and allow other children to be harmed, like what had occurred to me.

The Leavitts were devout members in the Church of Jesus Christ of Latter-Day Saints, and I welcomed the opportunity to be enveloped by the spiritual caring of the church, especially after my horrid experience with the Boy Scouts. I felt safe and secure with the Leavitt family, my family, at the church, and have been a faithful member ever since.

**Education:**

I attended several elementary schools as I bounced between living with my biological parents, who also occasionally moved. That made my difficult upbringing more challenging, as I found it hard to make friends. I compensated by being outgoing and making many acquaintances but could not get close to anyone since I kept so many humiliating secrets.

I excelled in math but struggled in every other subject. I did not read well, which undermined my education in every subject. I had no support at home to assist me with classes or anyone who cared enough to get me a tutor, so my grades were poor. I tried football and soccer for a while but quickly quit since I had no one to take me to games and practices regularly.

Before getting run over by my stepfather, I once attempted to get help from my guidance counselor, as I explained my homelife. Incredulously, the counselor blamed me, telling me I should be doing more to help around the house, and that would solve my problems. It made me reluctant to seek help again until I was essentially forced into that position.

My education continued at Woodbury Junior High School and then Chaparral High School, where my grades continued to be less than average. They somewhat improved as I gained confidence and self-esteem while living with the Leavitts.

I continued to wash cars and mowed lawns to make money, which I began doing at eleven. I later found a job at a fast-food restaurant similar to Taco Bell, worked as a box boy at a grocery store and found a job at Metro Pizza. I liked working and feeling a sense of belonging within an organization. I also relished the freedom that came from earning money I could use to buy basic necessities, since I had to look out for myself before the Leavitts took me in. In doing so, I developed a solid work ethic that would serve me well for the rest of my life.

I never graduated from high school because things were awful even after the Leavitts rescued me. I took the GED and tested out, providing me with the opportunity to move on with my life.

### **Moving Forward:**

My biological father, Joseph, planted the idea of me becoming a jet mechanic ever since I was a child. It became so much a part of me that I became certain the idea was my own. I started school at Indiana University, intending to pursue that career. However, during freshman year, the market for jet mechanics tanked, and airlines began laying people off. So, I decided to switch majors. I had a strong affinity for math and chose to transfer to the University of Las Vegas (UNLV) to pursue a career in accounting.

I met my wife Tracey while attending UNLV. I was a leader in the ski club, and Tracey responded to one of our fliers. We met while at a meet-and-greet for members of the club. We immediately liked each other, and both fell head over heels in a lightning-fast courtship. I still find it incredible that I proposed to Tracey after only one-and-a-half months, and we were married within five. Nonetheless, it was the best decision I ever made.

When Tracey and I got married, I invited my biological parents to try and make amends. It turned out to be one of the worst decisions I ever made. They made it evident that they did not want to be there, and their presence made the entire wedding extremely uncomfortable. My biological father even had the nerve to come over and say, “don’t have children with that woman.” I told him to stay out of my life and that I never wanted to see him again.

Tracey helped support me through college and made an introduction that landed me an internship with the Department of Interior, Bureau of Reclamation (the “Bureau”). I dedicated myself to my studies and graduated with a Bachelor of Science in Accounting in three years, and at that time, I was offered a full-time position with the Bureau. Meanwhile, Tracey worked for the Clark County Department of Aviation, and we began considering a family. Our oldest daughter Kelsie was born in 1994, Courtnie in 1996, and our son Connor in 2004.

I stayed with the Bureau for almost twenty-five years, from the day I began my internship. I thrived in that environment and received regular promotions throughout my career, rising up the ranks every two years, or so. I started as a GS7 and reached the position of GS14 as the Chief of the Financial Management Office. In that position, I oversaw the Bureau's budget, finance, and internal controls.

My friend and brother, Bryon Leavitt, committed suicide in 2004. I felt so boundlessly sad and shocked by the news. He had been my lifeline and his family, my saviors, when I had no one else and nowhere to turn. I blamed myself for a while, for not having been closer to him, for not having seen the signs. I mourned greatly with the entire Leavitt family for our loss. It drove me even closer to my new nuclear family, as I wanted to ensure we would never have to endure such a tragedy.

Tracey and I took much joy in raising our family. We were devout members of the Church of Jesus Christ ourselves and shared that spiritual joy with our children. We also share the spirit of giving, teaching them the importance of tithing and giving additional donations to help the poor and needy. Our family was with the "Helping Hands" initiative in South Carolina in 2019 after hurricane Dorian.

We also attended all their school activities and events and involved them in sports. Kelsie took karate lessons, worked her way up to black belt, and joined the Color Guard at her zoned high school while attending college courses. She graduated from Utah State University, then Midwestern University where she earned her DVM. Courtnie enjoyed competitive dance, and her high school team finished fourth in the nation. After high school, she went on a mission for the Church of Jesus Christ and graduated from Utah State University in social work. Our son Connor is an excellent student who practices karate, played baseball, and was very active in theater arts. He plans on attending Utah State University after going on a mission for the Church of Jesus Christ, following in his sister's footsteps. We proudly have a granddaughter and another grandchild on the way. Our family means the world to us.

Our life was not without challenges, though, as I fought through the demons of my childhood. Over time, I opened up to Tracey about my parents' abuse of me as a child. I found it very difficult to share but felt compelled to when my repressed feelings began getting in the way of our relationship. Tracey and I even separated for a while because of my obsessive desire to achieve.

During my time at the Bureau, I became a Certified Public Accountant. I felt driven by the echoes of my parents calling me a loser who would never amount to anything. I wanted to prove them wrong. I began a private practice and took on a separate caseload as a second career. I even did tax forms for many of my supervisors at the office of the Bureau. As my supervisors were aware, I made considerably more

money in my private practice but remained at the Bureau because I relished the camaraderie and prestige I had earned there. As we reconciled, I gave up much of my private practice as a compromise with Tracey. During therapy, I also shared my sexual abuse at the hands of the Boy Scouts with her for the first time, bringing us even closer together.

**My Crime:**

The Bureau needed to have an audit performed for a fifty-year power contract relating to the Hoover Dam. The contract is between the federal government, the State of California, and the State of Arizona, with the power contract defined by statute. The last time the Bureau was involved in auditing the contract, we hired a large, out-of-town accounting firm that incurred heavy travel, hospitality, and food expenses for their employees. That accounting firm also lagged on the project, further driving up costs due to levels of bureaucracy within their large organization. The states were interested in hiring a prestigious local accounting to eliminate those costs and expenses.

The Bureau put the contract for the audit out for bid, and rounded down the competition for the contract to three firms. These were all scored on a scale accounting for such factors as price, locality, expertise, and knowledge of the project. I served on a seven-person committee designated with deciding on which firm to hire. We hired the lowest cost accounting firm to conduct the audit, L.L. Bradford & Company. I voted in favor of that decision.

Approximately eleven months after the Bureau awarded the contract, I used accumulated vacation time at the Bureau to test out the waters of working full time at L.L. Bradford & Company after they offered me a position. In doing so, I committed Honest Services Fraud by using my position of authority within the United States government to curry personal favor. I directly benefitted from voting in favor of the contract to award L.L. Bradford & Company the auditing contract, inadvertently breaking the law, to my great shame.

I also participated in the filing of tax forms that collectively claimed over \$11,000,000 in false business expense deductions, by taking an overly aggressive position on the transfer of net operating losses. I received a legal opinion supporting the transaction, and relied on the due diligence of others, but abrogated my responsibilities by not sufficiently investigating this further. In doing so, I wrongfully engaged in defrauding the United States out of tax revenue and have no excuse or justification for my actions. Had I done further due diligence independent of my relationship with LL Bradford, my actions could have been different for all parties.

**Subsequent Events:**

In 2019, I heard about a massive lawsuit proceeding against the Boy Scouts of America due to sexual abuse cases that came to light over the years. I had repressed memories of the abuse for most of my life and only first mentioned them to Tracey when we reconciled in 2015. I felt extremely pained sharing the embarrassing, intimate details but knew I had a responsibility to help this from occurring to other young boys.

During the past year, my half-sister Valerie told me that our father was in ill health and wanted to make amends. I believed that seeing him was the right thing to do under the circumstances. Sadly, I went to his home and suffered more insults and indignities as a parting gift. It brought back all the awful old memories from my childhood. I wish I had never gone to see him.

My wife, Tracey, sadly suffered a stroke this past January and subsequently suffered two more in the hospital. She has some enduring motor skill loss and cannot drive, requiring assistance with all errands and attending doctor and therapy appointments. While she does the best she can, I have been her primary caregiver during this difficult time.

Since my Presentence Report, I have been diagnosed at the Mayo Clinic with severe back issues that require fusion, high blood pressure, high cholesterol, and Barrett's Disease. I kindly ask that you add these items to my Presentence Report so that I might receive treatment for them while incarcerated.

**Conclusion:**

I made a huge mistake in pursuing a position with L.L. Bradford & Company on the heels of approving their auditing contract. I created a huge conflict of interest by working for them while still retaining my position at the Bureau after approving that contract. I should have thought that clear dilemma through from the outset and not have taken that position. I violated the ethical duties of my position and the law when I chose to ignore that critical problem. I compounded that mistake by agreeing to knowingly file tax forms with false information that defrauded the American government out of \$1.5 million in tax revenue, due to insufficient personal due diligence on my part.

I have shamed myself and embroiled friends and family in my predicament. I am extremely remorseful for my actions and stand ready to accept the consequences.

I understand that part of this process requires reflection and the need to make amends. To that end, I pled guilty to the charges against me and share this heartfelt letter with the Court. I have also sought out friends and members of my

church to share my story and seek advice and counsel moving forward in life. I plan on teaching and taking courses during my time in prison to help better prepare me for a productive return to society. I want my life story to continue with me known as someone who chose to give to the community as penance for my errors.

I am incredibly sorry for my actions and am prepared to accept my punishment. I pray that you might consider leniency when determining my appropriate sentence.

Respectfully,



Fredrick Leavitt

RE: Character Reference Letter of Mr. Fredrick Leavitt

The Honorable Andrew P. Gordon  
U.S. District Court for the District of Nevada  
333 South Las Vegas Blvd.  
Las Vegas, Neavada 89101

My name is Brett Whittacre and I am the CEO of ec<sup>2</sup> Software Solutions. I am writing this letter to give you a larger picture of who Mr. Leavitt is, and his character that I have seen over the years.

I first met Mr. Leavitt (Rick) in high school. I had just moved down here from Salt Lake, and we were attending the same school. He did not have a safe and loving home environment, and was subject to abuse. As an escape as he would spend most of his time with the family that would eventually adopt him. The Leavitt family was/is a loving family that saw great potential and character in Rick.

After high school, we went our sperate ways, but after a few years we would run into each other at a church function. At that time, Rick was finishing UNLV, and staring a family with his new wife. He was ever glad to have friends, and always supported those around him. He was kind, patient, and loving. He served others around him, and always tried to do what is right. A good example of this, is the countless hours of church service to members that we would do.

Shortly thereafter, I started my first company. Rick was there to help in any way that he could. Starting a company caused much stress in my life, leaving me with no money. Rick donated an old car to me to help so that we could make ends meet. There was never an exaptation of getting paid back, only that helping others was in his blood. He would spend countless hours of his time helping me in any way that I needed. This included teaching me how to manage a company's books. He would never take short cuts, and always followed the law.

Since those early days, Rick and I have had a close friendship. I have learned so much from him and seen his kind heart continue. He always would strive to teach, learn, communicate, and do what it right. It is built in him to be a good person, treat people right, and be honest. Always striving to be honorable. He has donated countless hours of his time to helping others. Always wanting to see people do well.

Over the last five years, Rick has reflected long and hard how this came to be. He has been judging himself and I have never seen so much remorse in a person. I believe that has learned from his errors, and I am asking the court to be as lenient as possible on his sentencing.

As a judge, I can only imagine how difficult your position is. Passing judgment down on people that you do not know. I can say that I do know Rick, and that he is an honest person that got into something that he truly regrets.

Thank you for your time,



Brett Whittacre

03-21-2022

Anthony & Tami M. DeSimone  
1551 Tuscano Ct.  
Henderson, NV 89052

January 2, 2020

To Whom It May Concern:

We first met Rick Leavitt over 20 years ago. We met while attending the same event and we just started chatting with each other and we hit it off immediately. We are great judges of character and we don't just continue a relationship with anyone unless they share the same values, integrity and importance of family that we do. We had good feeling about Rick from that very first encounter. Our circle of friends and business associates remains very small as we are very particular who we let into our small circle of people we trust. We just don't have time for anyone that doesn't share our same standard of principles.

Rick became our accountant shortly after that first meeting. We knew he was someone we could trust to take care of our business and personal finances. He has since then been guiding our businesses and finances with the utmost care and integrity. We have never once felt that he was not looking out for our best interests. No matter how busy Rick was, he was always a phone call away to help us out with whatever we needed. His business ethics and family values are nothing short of exceptional. To us, our name and family is everything, and we believe Rick shares that as well.

We consider ourselves lucky to call Rick a business associate and friend. It has been many years and it will be many more. Again, our circle of friends and associates remains small and Rick has maintained his reliability, honesty and just true friendship that you don't get these days from many people. We also know Rick to be a religious man who knows and believes you must do the right thing in life and we believe he lives that every day.

It would be very devastating to Rick's family, friends, and business associates should he not be available to continue in his current capacity of husband, father and businessman. We will all be adversely affected without his business expertise and guidance, but most of all, his wife and children, who depend greatly upon his support and role as a father.

Sincerely,



Anthony & Tami M. DeSimone

## Contri Construction Company

P.O. Box 97739 • Las Vegas, NV 89193  
Tel: (702) 458-6004 • Fax: (702) 458-7746

January 28, 2020

The Honorable Andrew P. Gordon  
U.S. District Court for the District of Nevada  
333 South Las Vegas Blvd.  
Las Vegas, Nevada 89101

Re: U.S. vs. Frederick J. Leavitt

Dear Judge Gordon,

I write to you to communicate my personal relationship with Rick Leavitt as it pertains to his character. Rick and I met around 2002 while I was a superintendent for a local contractor that specializes in the installation of large diameter pipelines and related facilities. He was building a house in close proximity to one of our projects when he approached me one afternoon.

Rick was in need of fill dirt for his property and I needed a place to haul the excess material we generated during the course of construction. Being as his property was very close, it was in the company's best interest to haul the material to his lot in lieu of long distances that often would charge our company for not only the haul but for dump fees as well. It was a win – win for both parties. Later that day he gave me his card and informed me that if I was in need of an accountant to prepare my taxes he would be happy to help.

The following year, I did just that. I met him at his house, gave him the information he needed and waited while he prepared my personal income tax. Afterward, as I held my checkbook, I asked him how much I owed. He replied that I owed him nothing. I had done a favor for him and to show his appreciation, he was willing to prepare my taxes for free. To me, that took a man of substance. He had no idea that giving him the dirt was better for the company I worked for. He just wanted to repay what he felt like was a debt.

Rick continued to prepare my personal taxes over the years, and still does to this day. Over the course of that time we have gotten to know each other on a more personal level, often sharing stories of our children and families. There is no doubt in my mind that Rick is an extremely devoted husband and father. The family times he talks of, vacations, holidays, and the growth of his children, are always accompanied with a sense of obligation and dignity that I rarely see in this day and age.

## Contri Construction Company

Professionally, I have come from superintendent to now President and majority stockholder for the same company that I worked for when I first met Rick. I have often talked to him concerning financial advice and never once have I received any feedback from him that was even remotely close to being morally objective. He has been forthright with me all matters and I consider his advice to be highly valuable and at all times above the board.

In closing, I would just like to state once again that I consider Rick to be a very dedicated, loving husband and father and a person who has been very professional with me, at all times displaying the highest level of honesty and integrity.

I thank you for taking my points into consideration.

Sincerely,  
CONTRI CONSTRUCTION COMPANY



William Bevilacqua  
CEO / President

Daniel Theisen  
936 Santa Helena Ave  
Henderson, NV 89002  
February 3, 2020

Judge Andrew P. Gordon  
United States District Court Judge  
U.S. District Court for the District of Nevada  
333 South Las Vegas Blvd  
Las Vegas, NV 89101

Dear Judge Andrew P. Gordon:

I have known Rick Leavitt since 2003 in both a personal and professional relationship/manner. I first met Rick at an annual barbecue he used to hold for family and friends at his house. Rick worked with my father in law for a number of years.

My wife and I bought a Snap On Tools franchise in 2012. Part of buying a franchise is forming a company. I asked Rick for advice from which type of corporation to choose to how to setup our articles of incorporation. Rick was amazingly helpful and full of great information for us. Each year we ask Rick for an overview of our business taxes which are prepared by a company suggested by Snap On Tools. Rick has also assisted us with properly preparing our personal taxes since 2012. Rick also guided us through an IRS audit a couple years ago.

After knowing Rick both personally and professionally for quite a number of years, I have the utmost trust and respect for him. We have appreciated his professionalism, honesty, and integrity in helping us maneuver through setting up a business and assisting with taxes. I will put my full support and belief in him if ever asked.

Sincerely,



Daniel Theisen

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BOY SCOUTS OF AMERICA AND  
DELAWARE BSA, LLC.<sup>1</sup>

Debtors.

Chapter 11

Case No. 20-10343 (LSS)

(Jointly Administered)

**SEXUAL ABUSE SURVIVOR PROOF OF CLAIM**

This Sexual Abuse Survivor Proof of Claim must be submitted and received by **5:00 p.m. (Eastern Time) on November 16, 2020**. Please carefully read the following instructions included with this SEXUAL ABUSE SURVIVOR PROOF OF CLAIM and complete ALL applicable questions to the extent of your knowledge or recollection. If you do not know the answer to an open-ended question, you can write “I don’t recall” or “I don’t know.” If a question does not apply, please write “N/A.” If you are completing this form in hard copy, please write or type clearly using blue or black ink.

The Sexual Abuse Survivor Proof of Claim must be delivered to Omni Agent Solutions, the Court-approved claims and noticing agent (the “Claims Agent”), by either:

- (i) Hand delivery, first class mail, or courier the *original* proof of claim to: BSA Abuse Claims Processing, c/o Omni Agent Solutions, 5955 De Soto Ave., Suite 100, Woodland Hills, CA 91367, so that it is *received* on or before November 16 , 2020 at 5:00 p.m. (Eastern Time);<sup>2</sup> or
- (ii) Electronically using the interface available at: [www.OfficialBSAClaims.com](http://www.OfficialBSAClaims.com) on or before November 16, 2020 at 5:00 p.m. (Eastern Time).

Sexual Abuse Survivor Proofs of Claim sent by email or facsimile transmission will not be accepted.

“You” and/or “Sexual Abuse Survivor” refers to the person asserting a Sexual Abuse Claim against the Boy Scouts of America (“BSA”) related to the Sexual Abuse Survivor’s sexual abuse. For this claim to be valid, the Sexual Abuse Survivor must sign this form. If the Sexual Abuse Survivor is deceased or incapacitated, the form must be signed by the Sexual Abuse Survivor’s representative or the attorney for the Sexual Abuse Survivor’s estate. If the Sexual Abuse Survivor is a minor, the form must be signed by the survivor’s parent or legal guardian or attorney. Any Sexual Abuse Survivor Proof of Claim signed by a representative or legal guardian must attach documentation establishing such person’s authority to sign the claim for the Sexual Abuse Survivor.

<sup>1</sup> The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are as follows: Boy Scouts of America (6300) and Delaware BSA, LLC (4311). The Debtors’ mailing address is 1325 West Walnut Hill Lane, Irving, Texas 75038.

<sup>2</sup> If you are mailing your Sexual Abuse Survivor Proof of Claim, do not attach original documents with your Sexual Abuse Survivor Proof of Claim.

### Who Is a Sexual Abuse Survivor?

For purposes of this Sexual Abuse Survivor Proof of Claim, the term **Sexual Abuse Survivor** refers to a person who was sexually abused *before* turning eighteen (18) years of age.

### Who Should File a Sexual Abuse Survivor Proof of Claim?

This Sexual Abuse Survivor Proof of Claim is only for people who were sexually abused before turning eighteen (18) years of age and where the sexual abuse (defined below) occurred on or before February 18, 2020. This Sexual Abuse Survivor Proof of Claim is the way you assert an unsecured claim against BSA seeking damages based on Scouting-related sexual abuse. Any person asserting a claim based on anything other than childhood sexual abuse should use the General Proof of Claim form (official bankruptcy form 410).

### What Is Sexual Abuse?

For the purposes of this Sexual Abuse Survivor Proof of Claim, **sexual abuse** means, with respect to a child under the age of eighteen (18) at the time of the sexual abuse, sexual conduct or misconduct, sexual abuse or molestation, sexual exploitation, sexual touching, sexualized interaction, sexual comments about a person's body, or other verbal or non-verbal behaviors that facilitated, contributed to, or led up to abuse, regardless of whether or not such behavior was itself sexual or against the law, and regardless of whether the child thought the behavior was sexual abuse at the time. Sexual abuse includes behavior between a child and an adult and between a child and another child, in each instance without regard to whether such activity involved explicit force, whether such activity involved genital or other physical contact, and whether the child associated the abuse with any physical, psychological, or emotional harm. It involves behaviors including penetration or fondling of the child's body, other body-on-body contact, or non-contact, behaviors such as observing or making images of a child's naked body, showing or making pornography, or having children behave in sexual behavior as a group.

If you have a claim arising from sexual abuse and you were at least eighteen (18) years of age at the time the sexual abuse began or if you have a claim arising from other types of abuse, including non-sexual physical abuse, non-sexual emotional abuse, bullying or hazing, you should consult the *Notice of Deadlines Requiring Filing of Proof of Claim* and file a General Proof of Claim (Official Bankruptcy Form 410).

For the avoidance of doubt, if you have a claim for sexual abuse and you were a child under the age of eighteen (18) when the sexual abuse began you must complete this form.

### You May Wish to Consult an Attorney Regarding This Matter.

You may also obtain information from the Claims Agent by: (1) calling toll free at 866-907-2721, (2) emailing at [BSAInquiries@omniagnt.com](mailto:BSAInquiries@omniagnt.com), or (3) visiting the case website at [www.OfficialBSAClaims.com](http://www.OfficialBSAClaims.com) (do not contact the Claims Agent for legal advice).

### What If I Don't File on Time?

**Failure to complete and return this Sexual Abuse Survivor Proof of Claim by November 16, 2020 at 5:00 p.m. (Eastern Time) may result in your inability to vote on a plan of reorganization and/or to receive a distribution from this bankruptcy for sexual abuse related to BSA.**

**Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571.**

### **PART 1: CONFIDENTIALITY**

Unless you indicate below, your identity and your Sexual Abuse Survivor Proof of Claim will be kept confidential, under seal, and outside the public record. However, information in this Sexual Abuse Survivor Proof of Claim will be confidentially provided, pursuant to Court-approved guidelines, to the Debtors, the Debtors' counsel and retained advisors, certain insurers of BSA, the Tort Claimants' Committee, counsel to the Ad Hoc Committee of Local Councils (with personally identifiable information redacted), individual Local Councils solely with respect to Sexual Abuse Claims asserted against them, attorneys at the Office of the United States Trustee for the District of Delaware, the Future Claimants' Representative, the Court, and confidentially to such other persons that the Court determines need the information in order to evaluate the claim. Information in this Sexual Abuse Survivor Proof of Claim may be required to be disclosed to governmental authorities under mandatory reporting laws in many jurisdictions.

**This Sexual Abuse Survivor Proof of Claim (along with any accompanying exhibits and attachments) will be maintained as confidential unless you expressly request that it be publicly available by checking the "public" box and signing below.**

- PUBLIC:** I want my identity and this Sexual Abuse Survivor Proof of Claim (together with any exhibits and attachments) to be made part of the official claims register in these cases. **My claim will be available for review by any and all members of the public.**

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

### **PART 2: IDENTIFYING INFORMATION**

#### A. Identity of Sexual Abuse Survivor

First Name Fredrick Middle Initial        Last Name Leavitt Jr/Sr/III       

Mailing Address (If Sexual Abuse Survivor is incapacitated, is a minor, or is deceased, provide the address of the individual submitting the claim. If you are in jail or prison, provide the address of your place of incarceration):

Number and Street:	111 Settlers Point Dr				
City:	Guyton	State:	GA	Zip Code:	31312
Country (not USA):	US		Email Address:	leavitt119@gmail.com	
Telephone (Home):			Telephone (Cell):		

For communications regarding this claim you may use (check the appropriate boxes):

Email  US Mail  Home Voicemail  Cell Voicemail  Counsel listed below

Social Security Number of Sexual Abuse Survivor (last four digits only): XXX-XX-\_\_\_\_\_

If the Sexual Abuse Survivor is in jail or prison, provide the Sexual Abuse Survivor's identification number: \_\_\_\_\_

Birthdate of Sexual Abuse Survivor (only the month and year): (MM/YYYY): 05 / 1971 \_\_\_\_\_

Any other name, or names, by which the Sexual Abuse Survivor has ever been known: \_\_\_\_\_

Gender of Sexual Abuse Survivor: Male  Female  Other (specify) \_\_\_\_\_

- B. If you have hired an attorney relating to the sexual abuse described in this Sexual Abuse Survivor Proof of Claim, please provide his or her name and contact information:**

Law Firm Name:	Abused in Scouting/Eisenberg, Rothweiler, Winkler, Eisenberg & Jeck, P.C/Timothy Kosnoff, Esquire/AVA Law Group, Inc.				
Attorney's Name:	Stewart J. Eisenberg, Esq. Timothy Kosnoff, Esq. and Andrew Van Arsdale, Esq.				
Number and Street:	3667 Voltaire Street				
City:	San Diego	State:	CA	Zip Code:	92106
Country (not USA):			Email Address:	support@ava.law	
Telephone (Work):	(800) 777-4141	Fax No.	(619) 374-2705		

**PART 3: BACKGROUND INFORMATION FOR SEXUAL ABUSE SURVIVOR**

**A. Marital/Domestic Partner History:**

a. Have you ever been married? Yes  No

b. If yes, please provide:

i. Length of time you were/have been married: \_\_\_\_\_

ii. Current marital status: \_\_\_\_\_

c. If your marriage has ended, please specify whether your marriage ended by: divorce  or death of your spouse

**B. Education History:**

a. What is your highest level of education completed or degree obtained?

High School  Associates  Bachelors  Masters  Doctoral  Other \_\_\_\_\_

b. Educational institution(s):

_____
-------

**C. Employment:**

a. What is your current employment status:

Employed – Occupation: \_\_\_\_\_

Retired – Former Occupation: \_\_\_\_\_

Unemployed – Former Occupation: \_\_\_\_\_

Disabled – Former Occupation: \_\_\_\_\_

Other: \_\_\_\_\_

**D. Military service:**

a. Have you ever served in the military? Yes  No

b. If yes, please provide the following information:

c. Branch(es) of service: \_\_\_\_\_

d. Years of service in each: \_\_\_\_\_

e. Rank at discharge for each: \_\_\_\_\_

f. Nature of discharge for each (e.g., honorable):  


**E. Involvement with Scouting:**

a. Have you ever been affiliated with Scouting and/or a Scouting program?

Yes  No

b. When were you involved with Scouting? \_\_\_\_\_  
  
\_\_\_\_\_

c. What type of Scouting unit (i.e., troop) were you involved with?

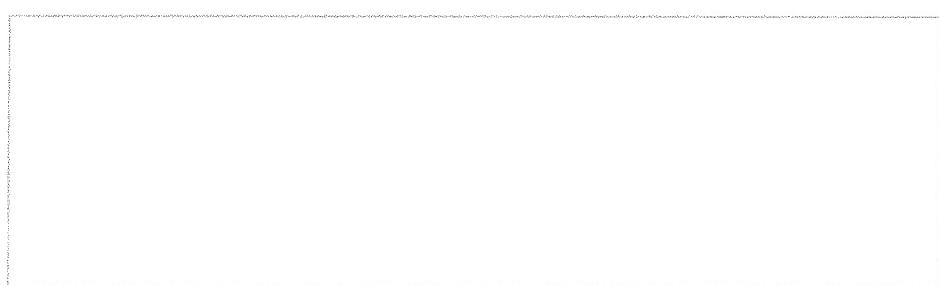
Boy Scouts \_\_\_\_\_

Cub Scouts \_\_\_\_\_

Exploring Scouts \_\_\_\_\_

Sea Scouts \_\_\_\_\_

Venturing \_\_\_\_\_

Other (please explain your involvement with Scouting):  


**PART 4: NATURE OF THE SEXUAL ABUSE**

(Attach additional sheets if necessary)

**For each of the questions listed below, please complete your answers to the best of your recollection.**

**Note:** If you have previously filed a lawsuit about your Scouting-related sexual abuse in state or federal court, you may attach a copy of the complaint. If you have not filed a lawsuit, or if the complaint does not contain all of the information requested below, you must provide the information below to the extent of your recollection.

Please answer each of the following questions to your best ability. If you do not know or recall, please so indicate.

If you are the survivor of sexual abuse by more than one sexual abuser, please respond to each of the questions in this Part 4 for each sexual abuser.

A. Please answer "Yes" or "No" to each of the following:

- i. Were you sexually abused by more than one person? Yes  No   
ii. Were you sexually abused in more than one state? Yes  No

B. Please name each person who sexually abused you in relation to your involvement in Scouting. ("Scouting" includes Cub Scouts, Boy Scouts, Exploring Scouts, Sea Scouts and Venturing.)

Jay Penick Asst, Scout Master

If you do not remember the name of the sexual abuser(s), provide as much identifying information about the sexual abuser(s) that you can recall, such as their approximate age and their relationship to Scouting (e.g., the Scoutmaster of Troop 100, another Troop member of Troop 200, camp staff member, etc.).

C. Other than the sexual abuser(s), please identify any person(s) you can remember who were leaders or other adults involved in your Scouting unit or the camp(s) you attended.

D. What was each sexual abuser's position, title, or relationship to you in Scouting (check all that apply)?

- Adult Scout leader in my Scouting unit
- Adult Scout leader not in my Scouting unit
- Youth Scout in my Scouting unit
- Youth Scout not in my Scouting unit
- Camp personnel (e.g., camp staff) not in my Scouting unit
- I don't know

Other (please explain why you believe the person(s) who sexually abused you had a relationship with Scouting):

E. Where were you at the time you were sexually abused (city, state, territory and/or country)?

Camp Geronimo 2599 W Webber Creek Rd, Payson, AZ 85541 (602) 955-7747

Abuse also took place one time at Camp Arrowhead in Canada (684 6th Line

Innisfil, Ontario L9S 4R6 Canada

(705) 456-2938)

Abuse also took place at church in Las Vegas, NV where they held meetings (PC cannot recall church name)

F. What was the type of Scouting you were involved with during the sexual abuse (check all that apply)?

Boy Scouts

Cub Scouts

Exploring Scouts

Venturing

Sea Scouts

Other (please explain why you believe you had a connection to Scouting during the sexual abuse):

G. What was the Scouting unit number and physical location (city, state, territory and/or country) of the Scouting unit(s) or provisional troop you were in during the time of the sexual abuse?

Unit #: PC feels could be Troop 79 out of Las Vegas, Nevada Location: Las Vegas, Nevada

H. What was the name and location (city, state, territory and/or country) of the organization that chartered or sponsored your Scouting unit, including the organization that hosted meetings of your Scouting unit, during the time of the sexual abuse (e.g., church, school, religious institution, or civic group)?

(Note that such organizations are not currently parties to the bankruptcy so if you believe you may have a claim against any such organization you must take additional action to preserve and pursue any such claim.)

Sponsor Name: At a church on Washington Ave in Las Vegas, NV (PC cannot recall name)  
Location: Las Vegas, Nevada

I. What was the name of the BSA Local Council(s) affiliated with your Scouting unit(s), any Boy Scout camp or other Scouting activity during the time of the sexual abuse?

(Note that such BSA Local Councils are not currently parties to the bankruptcy so if you believe you may have a claim against any such BSA Local Council(s) you must take additional action to preserve and pursue any such claim.)

J. In which of the following places did the sexual abuse take place? Check all that apply.

At or in connection with a Scout meeting.

At or in connection with a Scout camp.

- At or in connection with another Scouting-related event or activity (please explain below):
- Other (please explain below – for example, schools, churches, cars, homes or other locations):

K. When did the first act of sexual abuse take place? If you do not remember the calendar date, what school grade were you in at the time and what season of the year was it (spring, summer, fall, winter), and what age were you when it started? If the sexual abuse took place over a period of time, please state when it started and when it stopped. If you were sexually abused by more than one sexual abuser indicate when the sexual abuse by each of the sexual abusers started and stopped.

**PC was approximately 12 or 13 years old ( 1983, 1984)**

L. Please describe what happened to you. You can provide a description in your own words and/or use the checkboxes below.

i. About how many times were you sexually abused?

- I was sexually abused once.
- I was sexually abused more than once.

If you were sexually abused more than once, please state how many times (if you recall):

M. Please describe what happened to you. You can provide a description in your own words and/or use the checkboxes below. (Check all that apply.) **Please note that the boxes are not meant to limit the characterization or description of your sexual abuse.**

i. What did the sexual abuse involve?

- The sexual abuse involved touching outside of my clothing.
- The sexual abuse involved touching my bare skin.
- The sexual abuse involved fondling or groping.
- The sexual abuse involved masturbation.
- The sexual abuse involved oral copulation / oral sex.
- The sexual abuse involved the penetration of some part of my body.

ii. Did any of the following occur in connection with the sexual abuse:

- The acts of sexual abuse against me also involved other youth.
- The sexual abuse involved photographs or video.

- Even though I did not want it, my body responded sexually to the sexual abuse.
- The sexual abuse involved actual or implied threats of violence or other adverse consequences if I disclosed the sexual abuse.
- The sexual abuse involved gifts, privileges, experiences, and other rewards or bribes in addition to the activities and awards normally part of Scouting.
- The sexual abuser(s) made my family think they could be trusted.
- At the time of the sexual abuse, my family or I had significant financial, social, behavioral or other challenges.

If you wish to provide a narrative, please describe the sexual abuse in as much detail as you can recall in the lines below. You may attach additional pages if needed.

The first time was on camping, Abuser convinced the boys and PC to start strip dancing, after that abuser fondle PC. The second time was at the church and it happened the same, he would ask PC to take his clothes off and touched PC, the last one PC remembers was in abuser's car and it was the same, he would take PC's clothes off and started touching him (when starting, abuser touched PC it is referring to Abuser would masturbate PC on these occasions)

- N. Did you or anyone on your behalf tell anyone involved in Scouting about the sexual abuse at or about the time of the sexual abuse? Yes  No
- O. Did you or anyone on your behalf report the sexual abuse to law enforcement or investigators at or about the time of the sexual abuse? Yes  No
- P. If you can remember anyone you may have ever told about the sexual abuse at the time, including anyone involved with Scouting, friends, relatives, and/or law enforcement, please list their name and when you told them.

PC told his wife and a family counselor that he used to see a few years back (PC's wife is Tracy Leavitt and counselor was Patricia Maye )

- Q. Did you have any relationship with your sexual abuser outside of Scouting? Check all that apply:

- Religious organization leader, member, volunteer
- Family member or relative
- Coach/athletics

Teacher

Neighbor

Other (please explain and add any other information you remember to the categories above):  
.....

R. Are you aware of anyone who knew about the sexual abuse?

.....

#### PART 5: IMPACT OF SEXUAL ABUSE

(Attach additional pages if necessary)

**(If you currently cannot describe any harm you have suffered on account of the sexual abuse, you may omit this section for now. However, you may be asked to provide the information requested at a later date.)**

A. Please describe how you were impacted, harmed, damaged, or injured in ways that you now connect as being related to the sexual abuse you described above. (Check all that apply.) You can provide a description in your own words and/or use the checkboxes below. **Please note that the boxes are not meant to limit the characterization or description of the impact(s) of your sexual abuse.**

- Psychological / emotional health (including depression, anxiety, feeling numb, difficulty managing or feeling emotions including anger)
- Post traumatic stress reactions (including intrusive images, feelings from the abuse, numbing or avoidance behaviors)
- Physical health (including chronic disease, chronic undiagnosed pain or physical problems)
- Education (including not graduating high school, being unable to finish training or education)
- Employment (including difficulties with supervisors, difficulty maintaining steady employment, being fired from jobs)
- Intimate relationships (including difficulty maintaining emotional attachments, difficulty with sexual behavior, infidelity)
- Social relationships (including distrust of others, isolating yourself, not being able to keep healthy relationships)
- Alcohol and/or substance abuse (including other addictive behavior such as gambling)
- Other (please explain and add any other information you remember to the categories above)

If you wish to provide a narrative, please describe how you were impacted, harmed, damaged, or injured in ways that you now connect as being related to the sexual abuse you described above in as much detail as you can recall in the lines below. You may attach additional pages if needed.

B. Have you ever sought counseling or other mental health treatment for any reason?

Yes  No

If your response to the prior question is "Yes," please identify the name of each person who provided you with counseling or mental health treatment, their location, the type of counseling or treatment and the estimated dates/time period of counseling or treatment. If you were prescribed medication in connection with such counseling or mental health treatment, please list the name of the medication and how long you took that medication.

2013 and he attended for 3 or 4 years

Renewing Life Center, 3243 E, Warm Springs Rd, Las Vegas, NV 89120, (702) 434-7290

**PART 6: ADDITIONAL INFORMATION**

A. **Prior Litigation.**

- i. Was a lawsuit regarding the sexual abuse you have described in this Sexual Abuse Survivor Proof of Claim filed by you or on your behalf.

Yes  No  (If "Yes," you are required to attach a copy of the complaint.)

B. **Prior Bankruptcy Claims.** Have you filed any claims in any other bankruptcy case relating to the sexual abuse you have described in this Sexual Abuse Survivor Proof of Claim? Yes  No  (If "Yes," you are required to attach a copy of any completed claim form.)

C. **Payments.** Have you received any payments related to the sexual abuse you have described in this Sexual Abuse Survivor Proof of Claim from any party, including BSA? Yes  No

- i. If yes, how much and from whom? \_\_\_\_\_

D. **Current Bankruptcy Case.** Are you currently a debtor in a bankruptcy case? Yes  No

- i. If yes, please provide the following information:

Name of Case: \_\_\_\_\_ Court: \_\_\_\_\_

Date filed: \_\_\_\_\_ Case No. \_\_\_\_\_

Chapter: 7  11  12  13  Name of Trustee: \_\_\_\_\_

[Signature page follows – you must complete and sign the next page]

**SIGNATURE**

**To be valid, this Sexual Abuse Survivor Proof of Claim must be signed by you.** If the Sexual Abuse Survivor is deceased or incapacitated, the form must be signed by the Sexual Abuse Survivor's representative or the attorney for the Sexual Abuse Survivor's estate. If the Sexual Abuse Survivor is a minor, the form must be signed by the Sexual Abuse Survivor's parent or legal guardian, or the Sexual Abuse Survivor's attorney. (Any form signed by a representative or legal guardian must attach documentation establishing such person's authority to sign this form for the Sexual Abuse Survivor.)

**Penalty for presenting a fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571.**

**Check the appropriate box:**

- I am the Sexual Abuse Survivor.  
 I am the Sexual Abuse Survivor's attorney, guardian, kinship (or other authorized) caretaker, executor, or authorized representative.  
 Other (describe): \_\_\_\_\_

**I have examined the information in this Sexual Abuse Survivor Proof of Claim and have a reasonable belief that the information is true and correct.**

**I declare under penalty of perjury that the foregoing statements are true and correct.**

Date: October 5, 2020

Signature: Fredrick Leavitt

Print Name: Fredrick Leavitt

Relationship to Sexual Abuse Survivor (if not signed by Sexual Abuse Survivor): Self

Address: 111 Settlers Point Dr

Guyton GA

Contact Phone: 7022109114

Email: Leavitt119@gmail.com

Judge Andrew P. Gordon  
United States District Judge U.S. District Court for the District of Nevada  
333 S. Las Vegas Blvd.  
Las Vegas, NV 89101

Valerie Davies  
20533 White Birch Rd.  
Chugiak, AK 99567

January 14, 2020

To Whom it may concern:

I am writing this letter to share with you the kind of person I know my brother to be. My brother Rick is a kind, loving, loyal and hard-working man. I didn't get the privilege of knowing him well as a child. We have a nine-year age difference and because my father didn't give Rick the attention, love and support he deserved, Rick moved out and took care of himself during his teenage years, with the help of his friends the Leavitt's.

He worked his way through school becoming one of the only college graduates our family has ever had. He began attending church and devoting his life to the service of others. My brother became a role model not just to me, but all those around him.

My brother has been a hard worker for years working many jobs to provide for his family. When he built his first home many years ago, he had a gathering to celebrate. I will never forget the many people who gathered at his home feasting on his "famous" BBQ ribs. Not just family, but friends from the community which he served. Through all his involvement outside of home he remained a loving husband and father, always attending his children's activities and academic events. Now, years later, you can see the example Rick has set in the lives of his children; one daughter finishing graduate school to help animals as a veterinarian. One serving a mission bettering the lives of others and retuning to marry and bring Ricks first granddaughter into the world. I can only imagine the things his only son will accomplish after graduation with such an extraordinary father leading the way. It has been a joy to see his children share the same interests as their father in church service, martial arts, and dirt bike riding. My brother has become the father he wishes he had. I admire his dedication to his wife and children. If more men lead life the way my brother does, the world would be a better place. Being an expletory citizen seems to be a challenge that many face, by not Rick, it comes easy for him to show compassion to everyone he comes in contact with.

It is my hope to continue to watch my brother and his family enjoy the celebrations of life together as graduations, marriage, births, accomplishments and service opportunities continue to come their way.

Sincerely, Valerie Davies

**Duane B. Ford  
5255 S. Decatur Blvd, Suite 110  
Las Vegas, NV 89118  
702 382-8360**

**January 10, 2020**

**Honorable Judge Andrew P. Gordon  
United States District Judge  
U.S., District Court  
333 South Las Vegas Blvd.  
Las Vegas, NV89101**

**Re:     Fredrick J. Leavitt**

**Honorable Judge Gordon:**

**I write to you at this time on behalf of Fredrick “Rick” Leavitt as I know him, however I wish to share a little of my personal background.**

**I am a native Nevadan, born and raised on a small farm in Reno Nevada in 1938. In 1969 I moved with my wife and two daughters to Las Vegas, NV with a dream of starting a business of my own. In 1971 I did start a small business that is still operating today known as D. B. Ford Insurance Adjusters. My wife Laura and I ran the business with Laura doing all the accounting and bookkeeping. We were not sophisticated in accounting and approximately 18 years ago, we hired the services of Rick Leavitt with his CPA services.**

**The use of Rick’s services was just what we need and he worked closely with my wife Laura, until she became ill and could not preform her tasks.**

**Why do I take the time to tell you the above...? I mention this because of the caring and concern Fredrick “Rick” Leavitt showed to our family. Rick would call weekly checking on things and always made sure he mentioned Laura and expressed his love for us.**

**On another matter, we were going through the process of a potential sale of our company and here again Rick assisted us (without a fee) and finally protected us with his honest opinion of the hazards he felt were in this possible sale. We took his advice and did not sell. Some years later the potential buy fell into financial collapse and we would have lost everything had it not been for Rick’s honesty and concern for us.**

**Your Honor, I know very little of the case before you regarding Fredrick J. Leavitt, I only know the heart of Rick Leavitt and wanted to share the above with you.**

Respectfully,



Duane B. Ford

January 11, 2020

April Dyer  
1641 Rat Pack Ct.  
Henderson, NV 89002

The Honorable Andrew P. Gordon  
United States District Judge  
U.S. District Court for the District of Nevada  
333 South Las Vegas Blvd.  
Las Vegas, NV 89002

Dear Judge Gordon,

This letter is a reference to be used in the sentencing phase for Rick Leavitt on February 4, 2020.

Rick is my brother who I have known for 32 years since he came into our household when he was sixteen. He needed a home and family to love him and help him become the young man he had the potential for being. Our family took him in and has been better because of him.

I still remember the first time he got into trouble at home. He became very emotional because somebody actually cared about him, what he did and how it would affect others around him. He had a family that loved him deeply and cared about his choices in his life. We also found out that we needed him in our lives and to be part of our family also. I can call him my brother because when he was thirty-two years old our family officially adopted him. He was already considered family but he took the family name as his own (along with his wife and children). Our family is better because Rick is a member of it.

Rick has a good heart. He has always gone out of his way to help serve his family members, friends, and those he comes into contact with during the course of his life. When we were having a house built he let our family of 9 and our dog live with him until our house was finished. He never made us feel unwelcome, just loved. He has done the same for many others under different circumstances. He would always open his house up for our large family gatherings.

Rick told our two oldest daughters that he would pay for their schooling if they decided to continue it in college. They decided not to do that and have regretted it since as they realized years later how important schooling is and how generous his offer was. He knew the importance of it but didn't push the issue.

Rick has a good heart and does his best to please others. He has helped support each of us by being at our family functions, events and celebrations. He knows the importance of being there to help show love and family unity and does his best to be a good example to all of us. He always means well and tries to do the right thing and make the right choices in life for himself, his family and for everyone around him. As you well know, sometimes that doesn't happen and we have to live with the consequences of our wrong choices.

It is my wish that you could see Rick as he truly is, a loving father, grandfather, son, brother, uncle, and friend. He is a good person and means a lot to each of us, family or friend. He has so many people that love him and want the best for him. Thank you for taking your time to read this as you deliberate on the sentence you will decide for my brother.

Sincerely,  
April Dyer

Page 1 of 3

January 9, 2020

RE: Character Reference Letter of Mr. Fredrick Leavitt  
From: Casey Craig, Friend, Client and Business Associate

To whom it may concern:

I first met Mr. Leavitt (Rick) in 2003 when he rented a house down the street from me in Henderson Nevada. Proximity placed us in the same religious congregation, and we became friends. At the time I was looking for a CPA for personal tax work. That year I hired Rick to do my Tax return. Rick prepared my taxes from 2003 through 2017 for 15 consecutive years. In 2017 he changed his focus of work and I changed to a different CPA.

Rick and I served together in church assignments which turned out to be very fulfilling for both of us and our friendship grew quickly. Around 2006 we purchased a pair of motorcycles and began riding in the desert south of Las Vegas Nevada on the weekends. Those are some of the greatest weekends I've ever known. Those weekends ended in 2012 when I relocated for work to New Mexico.

My relocation brings us to the point of character I would like to share. At the end of 2006 and going into 2007 the real estate market in Nevada, and most of the country, began collapsing. My chosen field was real estate development. I worked for myself in this field. Our portfolio consisted of residential and commercial projects. One day there was bountiful equity in the projects. The next we had none. Loans were called due. The FDIC took control of one lender and began submitting demand notices. We had started with 20% down on every investment. Our ratios were very strong. Then they were negative.

It was the most emotionally difficult time of my life. I was losing everything I had worked hard for. The anxiety was so high I became paralyzed for a time. I believed I had failed my family, friends, associates and could not see a way out. My health deteriorated. I ended up with hives, shingles and many dark feelings that make you question your life. The anxiety was so bad at times I could not make it past my front door in the morning. Panic attacks were paralyzing. I believed I would never be able to climb out of the dark hole and mess. I was hoping an accident would happen that would cost me my life, so I didn't need to end it myself. So much shame, inability to care for my family, and I had let others down who had invested millions of dollars. I believed it was all my fault.

I worked for two years trying to get a new start and didn't make a penny. Nothing but losses and barely keeping things going. In the end the only work I could find that seemed to fit was foreclosure rehabilitation for banks and realtors. 2007 to 2012 were years filled with long days, despair and a personal struggle I never want to go through again.

I needed the help of a good accountant, but I couldn't pay for one. Rick stepped up to help me like nobody outside of my family has ever done. Rick would call and check in. He would invite me to get out and ride on the weekends. He treated me like a blood brother in need. But it was more than extended friendship. Rick filed my taxes free of charge for years. For my business he would log into my QuickBooks and run the payroll, make sure all the taxes were paid and all my filings were in order. He did this for many years and never asked for a penny. All because he was helping someone he knew needed it. His actions made a big difference in my recovery financially and emotionally.

Page 2 of 3

Nobody asked Rick to do this. I know at times he was probably frustrated with me. Looking back at my state of mind I know he was being very patient with me. I've never been so needy. Rick was simply helping a friend in trouble. He did this for me for years. When most professionals would have fired the client, Rick did not. I know Rick has done similar things for many others. He is very loyal and isn't looking for paybacks. He genuinely cares about those around him.

In 2012 our business of fixing up foreclosed properties was no longer viable. Hence, I was forced to start over again with a new career. We moved out of state, but I have always stayed in contact with Rick and we regularly get together when possible.

We started a new business in New Mexico. Since then we have opened offices in 5 cities across TX, CO, NM, AZ and NV and I was able to come back to Nevada in the summer of 2018. We contract and or employ hundreds of people. Rick once again helped me find some good relationships with tax professionals that we still work with today. I have regularly contacted Rick over the years to get advice, counsel and direction with many decisions. He has always told me to do my homework and not take his recommendations without confirming for myself. To my knowledge he has never taken advantage of me, tried to inappropriately leverage our relationship or otherwise. Just the opposite, he has always tried to help me make connections with others that would be beneficial for both sides. For example, during those hard years he often tried to help me find work and even had us perform jobs for him. Jobs for which he paid us while acting as our tax professional and payroll service for free. I will forever be grateful to Rick for who he is and the kindness he has shown me.

Something unique about Rick as an accountant and businessman. He has never been afraid to put himself out there, introduce people, and try to foster relationships that benefit those around him. I often wondered why financial professionals don't help their clients make connections. I mean approved introductions with those whom could help each other. Maybe they feel threatened? Maybe they are protecting their book? Maybe they never want to be blamed for an introduction that lead to an activity or venture ending negatively. Maybe they feel their kindness will be taken advantage of or go unrewarded? In my opinion it's a fearful mindset.

I've never known Rick to have this fearful mindset. For 18 years I've known him. We have been associated as friends, professionals and church workers. For a time, I was just a guy in need. He has always operated from a mindset of bounty. Always behaving with actions reflecting there's good in everyone. Practicing being good to everyone only comes back to help you. I can't imagine Rick intentionally trying to mislead anyone. I can't imagine Rick ever encouraging anyone to do anything intentionally wrong, dishonest or inconsistent with laws and rules. It's not in his character.

I have also seen Rick's kindness and mindset of bounty be taken advantage of. I don't recall names and specifics but a few times Rick has expressed emotional pain caused by people whom he had shown kindness. These parties have included family members, clients, and business associates. However, he seems to move past that and continues the bountiful mindset.

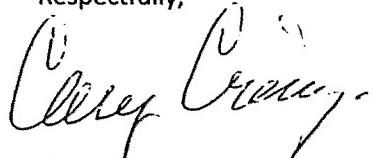
The job of a Judge in a court of Law sorting through all the information is probably more than I could do. By what I'm about to write I'm not suggesting how anything should be done. I'm simply contemplating who will be reading this and what they are potentially trying to decide. The power to punish is a large responsibility. Mentally you must be working to set aside emotions for objectivity. It must require impartiality towards all parties with the ability to see through attorney posturing and creativity. Trying

Page 3 of 3

hard to understand the defendant and what they are truly guilty of and why or how did it really happen. What was really going through their mind at the time? What was the intent and what role did they play? Not what role did they play according to the prosecution but what really happened and who am I dealing with here as the defendant. I guess you do all you can to truly find the facts and motive.

Your Honor my character witness is this. Mr. Leavitt is a good man. Being criminal or having an intent to trick or deceive is not in his nature. He is active in his community, active in his family as a father and provider. He takes care of his responsibilities. He is active among his associates and friends with the constant objective to be helpful and serve. He gives of his time in church. So far as I know he is honest in his dealings with his fellow man. He always was and is with me. He is a contributor and difference maker. What more, he has continued to be all these things of good character even in the face of this proceeding looming over him for the last 3 or more years. It is very admirable.

Respectfully,



Casey Craig  
3581 Happy Lane  
Las Vegas NV 89120

January 10, 2020

John R Dyer  
1641 Rat Pack Ct.  
Henderson, NV 89002

The Honorable Andrew P. Gordon  
United States District Judge  
U.S. District Court for the District of Nevada  
333 South Las Vegas Blvd.  
Las Vegas, NV 89101

Dear Judge Gordon,

This letter is in reference to the sentencing of Rick Leavitt that occurs in your courtroom on February 4, 2020.

I have personally known Rick for 32 years. He was a teenager when he came to live with my in-laws. He was a friend of my brothers-in-law at the time and needed a home that would take him in, love him and nurture him at 16. That was in 1988.

Since then he has obtained a good education and has prepared himself well for finding an occupation that he is good at and succeeds well at. He has helped many others by offering his services for free, especially for those struggling to make ends meet or trying to get through some hardships in life. Specifically, he has offered to help my oldest daughter out during very lean times and through her divorce. He also offered to pay for two of my daughter's college educations to help them, and us out. We have a very large family and things have been tight at times.

Rick has opened his house up to many family members and friends over the years, whether they needed a place to stay while visiting, vacationing, or to just help out during hard or stressful time. He did just that for my family as we were in the end process of building a house. He let us live with his family for a while until our house was completed. There was my wife and me, seven of our children and our dog. We never felt like a burden and he never showed concern or regret for opening himself up like that. He will always give you the shirt off of his back. He has a great love for his family and for each of us in his extended family. He is loved so much by his 'second' family that at thirty-two years old he was officially adopted into the family and he took the family name as his own.

He has also offered his house up for our many large family gatherings. My son was arranging a charity barbecue to help raise money for the local Henderson Fire Benevolent Association. He told my son to have it at his house to make it easier for those coming to be able to fit

comfortably without having to waste money on renting a venue. My son had a more successful event by him doing that and was able to raise a nice donation to help local burn victims.

Rick also has compassion on others and has helped many get through hard, or stressful times while dealing with his own stresses at the same time. He works very hard at what he does and puts in many hours to do it right every time. He has spent time away from his work to personally help me get over some of my own deep-seated fears. I have anxiety about enclosed spaces and putting my face underwater. I also like to scuba dive but have developed my anxiety at an older age and not diving enough. Rick spent a day with me to help reacquaint me with getting comfortable putting my head underwater and breathing on air tanks. It took a while, but eventually with his help and patience I was able to overcome my fears and enjoy that part of my life again. It may seem like a small thing, but it has always been a big deal to me.

He has raised three wonderful children, each of which is successful in their own right. The oldest, Kelsie, is now a veterinarian. He helped encourage her through her struggles with her schooling and life during it. Courtney is married and has a young child, making Rick a very recent grandfather. His youngest, Connor, is a high school student and is very successful in his education and dealing with life as it comes. Rick is a loving father, grandfather, brother and friend. He is a generous man who, when he sees someone in need, steps in to help where he can. He doesn't do it for attention or thanks. He just wants to help.

I support Rick and will support him during this hard and stressful time in his and his family's lives. We are close to him and them and will continue to support them throughout their lives.

Thank you for your consideration of this letter in regards to Rick during his sentencing phase.

Sincerely,  
John R. Dyer